

UPDATE 5 - 1/15/97

Error Code 561:

Should read Tax due PLUS contributions must be equal to amount you owe.

Record Layouts for 540 and 540EZ

The record layouts for the 540 and the 540EZ did not have the 'Source Return Indicator'. This is field 295 on Page 2.

The field descriptions now read correct, you may download those two pages and replace them in your Pub 1345.

UPDATE 12/30/96

SOFTWARE DEVELOPERS:

You can now download the calculations for the PATS TESTING by clicking on PATSA.v1

Substitute Forms:

Use only the official form FTB 8633 or an approved substitute form which duplicates the official form FTB 8633 in format, language, content and size. EROs should make sure the electronic filing software used produces FTB approved substitute forms. Ask your software developer for a copy of their FTB approval letter for the form(s) you are interested in. Software developers must submit all substitute forms for approval by writing to:

Franchise Tax Board
Tax Forms Development and Distribution Unit
PO Box 1468
Sacramento, CA 95812-1468

Attn: Lynda Rush

Send courier, freight or UPS deliveries to:

Franchise Tax Board
Tax Forms Development and Distribution Unit
9645 Butterfield Way
Sacramento, CA 95827

Attn: Lynda Rush

Or call Lynda Rush, Tax Forms Development at (916) 845-3553.

Changes have been made to the following Forms and Schedules. Please download these by clicking on the appropriate Form or Schedule.

FORM 3535

Numerous changes have been made to this form, so please download this to replace these pages in your Publication 1345.

FORM 3805V

Field Number - 320

Field Name - Smaller of line 25 or line 28

Field Number - 650

Field Name - Year of Loss

Field Number - 680

Field Name - Total Loss

Field Number - 730

Field Name - Year of Loss

Field Number - 760

Field Name - Total Loss

Field Number - 810

Field Name - Year of Loss

Field - 840

Field Name - Total Loss

Field - 890

Field Name - Code

Form Ref. 3(b)-1

Type - AN

Length - 6

Field Description - Values 16 or "STMbnn"

DELETE:

Field Numbers - 1000, 1070, 1140 and 1210

FORM 3805Z

Field Number - 048

Field Name - Number employees included in computation

Form Ref - D.

SCHEDULE G-1

Field Number - 310

Field Name - Line 12 minus \$20,000

SCHEDULE P (540)

Field Number - 780

Length - 3

Field Number - 840

Length - 3

Field Number - 900

Length - 3

Field Number - 1730

Length - 3

Field Number - 1790

Length - 3

Field Number - 1850

Length - 3

FORM 5805

ADD:

Field Number 042 through 048

Change:

Form Reference for fields 050 through 080

Change:

Field Number 190

Field Name - Multiply line 10 by .059761

UPDATE 12/16/96

The following **new** Forms can be downloaded by clicking on:

Form 3546
Form 3547
Form 3548

The Acceptable Forms page, has been revised to include:

Form 3546
Form 3547
Form 3548

Form 3596 has been deleted

The following Record Layout were revised on 12/16/96 and they can be downloaded by clicking on:

Form 3535
Form 3885A
Form 5870A
Form 1099R
Schedule CA (540)

The changes are as follows:

FORM 3535 record layout

Field Number - 1410
Field Name - Credit Recapture
Form Ref - 1(b)-1
Type - N
Length - 12

FORM 3885A record layout

Field Number - 030
Type - A

FORM 5870A record layout

Field Number - 1620

Length - 6

FORM 1099R record layout

Fields Numbers 240 through 275

After each Field Name, S\B - 1

ADD:

Field Number - 280

Field Name - State Income Tax W/H -2

Form Ref. - 10 (2)

Type - N

Length - 12

Field Number - 290

Field Name - Payer State Name - 2

Form Ref. - 11 (2)

Type - A

Length - 12

Field Number - 300

Field Name - Payer State ID Number - 2

Form Ref. - 11 (2)

Type - N

Length - 12

Field Number - 310

Field Name - State Distribution - 2

Form Ref. - 12 (2)

Type - N

Length - 12

Field Number - 320

Field Name - Local Income Tax W/H - 2

Form Ref. - 13 (2)

Type - N

Length - 12

Field Number - 330
Field Name - Name of Locality - 2
Form Ref. - 14 (2)
Type - AN
Length - 9Field Number - 340

Field Name - Local Distribution - 2
Form Ref. - 15 (2)
Type - N
Length - 12

SCHEDULE CA (540)

CHANGE:

Field Number - 650
Field Name - Spouse's IRA deduction - Federal
Form Ref. - 23b-A
Type - N
Length - 12

ADD:

Field Number - 690
Field Name - Moving Expenses - Subtractions
Form Ref. - 24 -B
Type - N
Length - 12

UPDATE 12/6/96

The following Schedule and Forms can be downloaded by clicking on:

Schedule CA (540)

Form 3526

Form 3885A

Form 5870A

These forms were revised on 12/2/96 and the changes are as follows:

SCHEDULE CA (540) record layout

ADD:

Field Number - 690

Field Name - Moving Expenses - Subtractions

Form Ref. - 24-B

Type - N

Length - 12

FORM 3526 record layout

ADD:

Field Number - 032

Field Name - Gross investment income

Form Ref. - 4a

Type - N

Length - 12

Field Number - 035

Field Name - Investment expense

Form Ref. - 4b

Type - N

Length - 12

Field Number - 040

Form Ref. S/B 4c

FORM 3885A record layout is incorrect:

Field Numbers - 100, 200, 300, 400, 500

Field Names - S/B 1996 California depreciation deduction

FORM 5870A, SIDE 2 form reference for Field Numbers 1670 through 1740 incorrect:

Field Numbers 1670 - 1700 S/B 13a to 13d

Field Numbers 1710 - 1740 S/B 14a to 14d

PATS TESTING

The IRS test package will be used for California (PATS) testing where the scenario is applicable to the California Electronic Filing Program. It is anticipated that additional California forms and schedules will be added.

All of the IRS test scripts may be transmitted to California. However, only the following will be considered for PATS testing.

# 2 - 400-00-1002 MAPLE	#21 - 400-00-1021 CHARITY
# 3 - 400-00-1003 CANASTA	#23 - 400-00-1023 STILES
# 4 - 400-00-1004 EAU DE TOILETTE	#24 - 400-00-1024 RATT
# 6 - 400-00-1006 RICHARD	#30 - 400-00-1030 ITCHENNE
# 7 - 400-00-1007 WHY	#33 - 400-00-1033 STRANGE
# 8 - 400-00-1008 LUCKY	#34 - 400-00-1034 OFFSPRING
#10 - 400-00-1010 CAESAR	#35 - 400-00-1035 POLE
#14 - 400-00-1014 HUNTER	#37 - 400-00-1037 LEE
#15 - 400-00-1015 HOAGIE	#39 - 400-00-1039 SWEETTOOTH
#18 - 400-00-1018 ISLANDER	#40 - 400-00-1040 EDGEWOOD

Use the following guidelines in preparing California test returns.

- The SSN range will be 408001001 - 408009999
- State abbreviations on the 540 return must be CA
- Begin all zip codes for California cities with 95
- W-2's will be revised to include SDI or VPDI at a rate of .08% not to exceed \$254.14
- All W-2 State Employer ID numbers will be for California Employers and begin with CA

Individuals transmitting directly to the FTB must successfully complete 5 of the above test cases. One of each return type (540EZ, 540A, 540) should be included.

Software developers are required to successfully transmit the entire California PATS test package.

Additional details will be available in FTB PUB.1436 - 1996 Test Package for Electronic Filing of Individual Income Tax Returns.